

**CITY OF SOAP LAKE**  
**Grant County, Washington**  
**January 1, 1992 Through December 31, 1993**

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**Schedule Of Findings**

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1. The Mayor Should Not Use City Employees And Equipment For Private Gain

Our examination disclosed that Mayor Robert Nacke directed public works employees to haul approximately 26 loads of rock and dirt from a city excavation project to his house on city time, using the city dump truck during August 1994. In addition, the mayor directed an employee to use city survey equipment to locate a fence line on his property.

We were unable to determine the value of the fill material, but determined that local contractors charge \$60 per hour for hauling. The public works employees estimate that each load took approximately 20 minutes. We therefore have valued the service at \$520. The employee that surveyed the mayor's property stated that his efforts took less than half-an-hour. Therefore, we did not calculate the dollar value of those services.

After we discussed the hauling with the mayor, the city's newsletter was issued offering fill dirt to all interested citizens.

RCW 42.20.010 states in part:

Misconduct of public officer. Every public officer who shall --  
(3) Employ or use any person, money, or property under his official control or direction, or in his official custody, for the private benefit or gain of himself or another, shall be guilty of a gross misdemeanor . . . .

We recommend that Mayor Robert Nacke reimburse the city \$520 for the estimated cost of the equipment and employees. We further recommend that city equipment and personnel be used only for official city business.

2. The City Council Should Monitor Appropriations

The city established a fund called "City Hall Building Fund" in January 1992. The city did not prepare a budget for the fund; however, during 1992 the city spent \$5,596 from the fund.

RCW 35.33.125 states in part:

The clerk shall issue no warrant and the city or town legislative body or other authorized person shall approve no claim for an expenditure in excess of the total amount appropriated for any individual fund . . . .

RCW 35.33.121 states in part:

. . . the expenditure of city or town funds or the incurring of current liabilities on behalf of the city or town shall be limited to . . .

(1) The total amount appropriated for each fund in the budget for the current fiscal year . . . .

The town overlooked amending the 1992 budget for the new fund.

We recommend that the city review all funds for adequate budget capacity prior to approving any expenditures.